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CERTIFICATE OF EFS FILING UNDER 37 CFR §1.8

I hereby certify that this correspondence is being electronically transmitted to the United States Patent and Trademark Office, Commissioner for Patents, via the EFS pursuant to 37 CFR §1.8 on the below date:

Date: January 31, 2011 Name: Michael S. Gzybowski Signature: /Michael S. Gzybowski/

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: Makoto SANPEI et al.

Appln. No.: 10/576,672

Filed: April 21, 2006

For: DAMPER

Attorney Docket No.: 14048-29

Examiner: Jeffrey Lenihan

Art Unit: 1796

Conf. No.: 7213

**TRANSMITTAL**

Mail Stop Amendment  
Commissioner for Patents  
PO Box 1450  
Alexandria, VA 22313-1450

Sir:

**Attached is/are:**

Amendment in Response to Non-Final Office Action.

**Fee calculation:**

No additional fee is required.

Small Entity.

An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 CFR § 1.136(a).

A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 CFR § 1.17(\_\_\_\_\_.)

An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	OR	Rate	Add'l Fee
Total		Minus			x \$26=			x \$52=	
Indep.		Minus			x 110=			x \$220=	
First Presentation of Multiple Dep. Claim					+\$195=			+\$390=	
					Total	\$	Total	\$	

**Fee payment:**

Please charge Deposit Account No. 23-1925 in the amount of \$\_\_\_\_\_ for \_\_\_\_\_.

Payment by credit card in the amount of \$\_\_\_\_\_ (Form PTO-2038 is attached).

The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

January 31, 2011  
Date

/Michael S. Gzybowski/  
Michael S. Gzybowski (Reg. No. 32,816)